

**FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
OCTOBER 31, 2019**

TABLE OF CONTENTS

Recommendations	1-2
Compilation report	3
Cash allocation from bank accounts to general ledger	4
Accounts Payable allocation from invoice report to general ledger	5
General Fund:	
Balance Sheet	6
Revenues, Expenses and Changes in Fund Balance	7
Capital Projects Fund:	
Balance Sheet	8
Revenues, Expenses and Changes in Fund Balance	9
Water Fund:	
Balance Sheet	10
Revenues, Expenses and Changes in Fund Balance	11
East Oaks Irrigation Fund:	
Balance Sheet	12
Revenues, Expenses and Changes in Fund Balance	13
Sewer Fund:	
Balance Sheet	14
Revenues, Expenses and Changes in Fund Balance	15
Storm Water Fund:	
Balance Sheet	16
Revenues, Expenses and Changes in Fund Balance	17
Solid Waste Fund:	
Balance Sheet	18
Revenues, Expenses and Changes in Fund Balance	19
Vehicle Fund:	
Balance Sheet	20
Revenues, Expenses and Changes in Fund Balance	21
Storm Water Coalition Agency Fund:	
Balance Sheet	22
Restricted Fund Balances	23-26
Funding of Depreciation	27
Budget Adjustments	28-29

FRUIT HEIGHTS
OCTOBER 31, 2019
Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is \$5,932,334 of which \$733,673 is restricted and \$5,198,662 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at \$323,956 and restricted cash is at \$72,924.
2. Fund balance is currently at 0% of budgeted revenues, including the budgeted transfers.
3. Total revenues are \$709,354 less than budgeted to date. The majority of this difference is due to unreceived property taxes. Expenditures are \$334,002 less than budgeted to date. The overall change in fund balance is an increase of \$48,315.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at \$1,527,621 and restricted cash is at \$0.
2. Total revenues are \$164,047 less than budgeted to date due to budgeted, un-transferred funds and expenditures are \$54,184 less than budgeted to date. The overall change in fund balance is a decrease of \$1,844.

WATER FUND:

1. Unrestricted cash is \$1,702,357 and restricted cash is at \$460,198.
2. Total revenues are \$28,535 higher than budgeted to date and total expenditures are \$194,572 more than budgeted to date. The overall change in fund balance is a decrease of \$780,168.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at \$200,551.
2. Total revenues are \$0 and are \$5,167 less than budgeted to date. Total expenditures are \$0 and are \$3,667 less than budgeted to date. The overall change in fund balance is \$0.

SEWER FUND:

1. Unrestricted cash is at \$345,890.
2. Total revenues are \$23,383 more than budgeted to date and total expenditures are \$19,499 less than budgeted to date. The overall change in fund balance is an increase of \$53,321.

STORM FUND:

1. Unrestricted cash is at \$557,861.
2. Total revenues are \$4,842 more than budgeted to date and total expenditures are \$2,190 more than budgeted to date. The overall change in fund balance is an increase of \$53,226.

SOLID WASTE FUND:

1. Unrestricted cash is at \$426,341.
2. Total revenues are \$11,559 more than budgeted to date and total expenditures are \$17,564 less than budgeted to date. The overall change in fund balance is \$31,396.

**FRUIT HEIGHTS
OCTOBER 31, 2019
Comments and Recommendations from Child Richards CPAs & Advisors:**

VEHICLE FUND

1. Unrestricted cash is at \$187,938.
2. Total revenues are \$75,866 less than budgeted to date and total expenditures are \$21,427 less than budgeted to date. The overall change in fund balance is a decrease of \$112,606.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is \$126,699.



ACCOUNTANTS REPORT

To the Mayor and Council and Management of
Fruit Heights City
Fruit Heights, Utah

Management is responsible for the accompanying interim financial statements of each major fund as of and for the four months ended October 31, 2019 with a comparative on the balance sheets as of June 30, 2019, and the related statements of revenues, expenses, and changes in fund balances for the period then ended in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

Management has elected to omit substantially all of the disclosures, the government-wide financial statements, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the interim financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the City.

Supplementary Information

The supplementary information contained on pages 21 to 24 is presented for purposes of additional analysis and is not a required part of the basic interim financial statements. This information is the representation of management. The information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

Child Richards CPAs & Advisors

Ogden, Utah
January 9, 2020

**CITY'S CASH RECONCILIATION
FROM BANK ACCOUNTS TO THE GENERAL LEDGER
OCTOBER 31, 2019**

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking -			
Combined	01-11110		-
Express Bill Pay	01-11114		143,187
Zions Checking	01-11115		100,085
Zions Money Market	01-11116		150,184
Cache Valley Bank	01-11117		2,071,441
Petty Cash	01-11310		278
Returned Checks	01-11400		(725)
PTIF	01-11610		3,475,032
Utility Cash Clearing	01-11700		(7,148)
Total Cash and Cash Equivalents			<u>5,932,334</u>

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	72,924	323,956	-	396,880
Capital Projects Cash	-	1,527,621	-	1,527,621
Coalition Fund Cash	-	126,699	-	126,699
Water Fund Cash	460,198	1,702,357	-	2,162,554
Irrigation Fund Cash	200,551	-	-	200,551
Sewer Fund Cash	-	345,890	-	345,890
Solid Waste Fund Cash	-	426,341	-	426,341
Storm Water Fund Cash	-	557,861	-	557,861
Vehicle Fund Cash	-	187,938	-	187,938
	<u>733,673</u>	<u>5,198,662</u>	<u>-</u>	<u>5,932,334</u>

Difference between cash accounts and general ledger **(0)**

**ACCOUNTS PAYABLE RECONCILIATION
FROM UNPAID INVOICE REPORT TO GENERAL LEDGER
OCTOBER 31, 2019**

ACCOUNT	UNPAID INVOICE REPORT	GENERAL LEDGER	DIFFERENCE
GENERAL FUND TOTAL:	\$ -	\$ (4,189.90)	\$ (4,189.90)
CLASS "C" ROAD FUND:	-	-	-
CAPITAL PROJECTS TOTAL:	-	-	-
WATER FUND TOTAL:	-	189.90	189.90
SEWER FUND TOTAL:	-	-	-
STORM WATER TOTAL:	-	-	-
SOLID WASTE TOTAL:	-	-	-
VEHICLE & EQUIP. TOTAL:	-	-	-
STORM COALITION TOTAL:	-	4,000.00	4,000.00
	\$ -	\$ -	\$ -

**GENERAL FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	\$ 323,956	\$ 372,470	\$ (48,514)
Restricted Cash	72,924	-	72,924
Total Cash	396,880	372,470	24,410
Receivables and Prepaids	55,304	18,948	36,356
Due from Other Governments	1,077,966	1,120,610	(42,644)
Total Assets	<u>\$ 1,530,150</u>	<u>\$ 1,512,028</u>	<u>\$ 18,122</u>
LIABILITIES:			
Accounts Payable	\$ 1	\$ 27,556	\$ (27,555)
C Road Payable	-	-	-
Deferred Revenue	1,022,472	1,040,763	(18,291)
Deposits	67,015	68,215	(1,200)
Accrued Expenses	25,344	8,491	16,853
Total Liabilities	<u>1,114,832</u>	<u>1,145,025</u>	<u>(30,193)</u>
FUND BALANCES:			
Nonspendable - prepaid expenses	-	5,908	(5,908)
Restricted for Class C Roads	72,924	-	72,924
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	342,394	361,095	(18,701)
Total Fund Balances	<u>415,318</u>	<u>367,003</u>	<u>48,315</u>
Total Liabilities and Fund Balances	<u>\$ 1,530,150</u>	<u>\$ 1,512,028</u>	<u>\$ 18,122</u>
Budgeted Revenues	2,294,736	2,249,412	
Unrestricted Fund Balance	342,394	361,095	
Budgeted, untransferred money	(575,030)	-	
Remaining unrestricted	(232,636)	-	
% of Budgeted Revenues (5%-25%)	-10%	16%	
\$ Amount below (above) the 25% limitation	<u>806,320</u>	<u>131,760</u>	

GENERAL FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
OCTOBER 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	\$ 45,791	\$ 800,000	\$ (754,209)	\$ 940,000
Sales Tax	265,958	250,000	15,958	750,000
Licenses and Permits	18,438	16,433	2,005	49,300
Local Option and State Liquor	22,414	18,333	4,080	55,000
C Roads	79,489	78,333	1,156	235,000
Charges for Services	49,400	43,079	6,322	129,236
Telecom and Franchise Fees	36,248	33,333	2,914	100,000
State Grants				
Miscellaneous Revenues	24,487	12,067	12,421	36,200
Total Revenue	542,225	1,251,579	(709,354)	2,294,736
Legislative	13,219	15,833	2,614	47,500
City Manager	51,102	48,775	(2,327)	146,325
Treasurer	25,094	21,960	(3,134)	65,881
Deputy Recorder	39,533	21,640	(17,893)	64,920
Auditing	-	12,000	12,000	9,000
Attorney	15,690	10,000	(5,690)	30,000
City Hall Operations	5,392	5,500	108	16,500
Emergency Preparedness	496	750	254	2,250
Nondepartmental	132,753	89,583	(43,170)	268,750
Elections	-	2,533	2,533	7,600
Planning and Zoning	25,118	26,480	1,362	79,440
Police Department	45,042	67,413	22,371	202,240
Fire Department	-	73,333	73,333	220,000
Building Inspection	11,725	8,067	(3,659)	24,200
Roadways	61,406	98,550	37,144	295,650
Parks	67,339	54,883	(12,456)	164,650
Youth Recreation	-	600	600	1,800
Class C Roads	-	78,333	78,333	235,000
Transfer to Vehicle Fund	-	21,667	21,667	65,000
Transfer to Class C Road	-	-	-	-
Transfer to Capital Fund	-	170,010	170,010	510,030
Total Expenditures	493,910	827,912	334,002	2,456,736
Change in Fund Balance	\$ 48,315	\$ 423,667	\$ (375,352)	\$ (162,000)

**CAPITAL PROJECTS FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	\$ 1,527,621	\$ 1,757,436	\$ (229,815)
Restricted Cash	-	-	-
Total Cash	<u>1,527,621</u>	<u>1,757,436</u>	<u>(229,815)</u>
Receivables and Prepaids	<u>17,250</u>	<u>17,250</u>	<u>(0)</u>
Total Assets	<u><u>\$ 1,544,871</u></u>	<u><u>\$ 1,774,686</u></u>	<u><u>\$ (229,815)</u></u>
LIABILITIES:			
Accounts Payable	<u>\$ -</u>	<u>\$ 227,971</u>	<u>\$ (227,971)</u>
Total Liabilities	<u>-</u>	<u>227,971</u>	<u>(227,971)</u>
FUND BALANCES:			
Restricted For Park Impact Fees	-	-	-
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	-	-	-
Restricted for Playground Donations	-	-	-
Unrestricted, Unassigned	<u>1,544,871</u>	<u>1,546,715</u>	<u>(1,844)</u>
Total Fund Balances	<u>1,544,871</u>	<u>1,546,715</u>	<u>(1,844)</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,544,871</u></u>	<u><u>\$ 1,774,686</u></u>	<u><u>\$ (229,815)</u></u>

CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
OCTOBER 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	\$ 9,320	\$ 5,500	\$ 3,820	\$ 16,500
Trail Donations	-	-	-	-
Playground Donations	675	-	675	-
Park Impact Fees	3,345	2,230	1,115	6,690
Transportation Utility Fees	58,686	58,333	353	175,000
Transfer from General Fund	-	170,010	(170,010)	510,030
Total Revenue	72,026	236,073	(164,047)	708,220
Sidewalk Replacement	-	8,333	8,333	25,000
Parking Lot	-	-	-	-
Park Improvements	73,870	6,667	(67,203)	20,000
Green Road Rebuild (West)	-	106,387	106,387	319,161
East Bench Trail	-	6,667	6,667	20,000
Total Expenditures	73,870	128,054	54,184	384,161
Change in Fund Balance	\$ (1,844)	\$ 108,020	\$ (109,864)	\$ 324,059

**WATER FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	\$ 1,702,357	\$ 2,256,076	\$ (553,719)
Restricted Cash	460,198	640,884	(180,686)
Total Cash	2,162,554	2,896,960	(734,406)
Receivables, Prepaids, and Inventory	186,391	191,212	(4,821)
Pension Items	28,418	28,415	3
Gross Capital Assets	7,834,766	7,834,765	1
Accumulated Depreciation	(2,470,434)	(2,419,724)	(50,710)
Total Assets:	<u>\$ 7,741,696</u>	<u>\$ 8,531,628</u>	<u>\$ (789,932)</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 9,866	\$ (9,866)
Payroll and Pension Liabilities	63,542	63,439	103
Deferred Revenue	-	-	-
Total Liabilities	<u>63,542</u>	<u>73,305</u>	<u>(9,763)</u>
FUND BALANCES:			
Net Investment in Capital Assets	5,364,332	5,415,041	(50,709)
Restricted for Special Assessment			
Restricted for Impact Fees	460,198	442,720	17,478
Unrestricted, Unassigned	1,853,625	2,600,562	(746,938)
Total Fund Balances	<u>7,678,155</u>	<u>8,458,323</u>	<u>(780,168)</u>
Total Liabilities and Fund Balances	<u>\$ 7,741,696</u>	<u>\$ 8,531,628</u>	<u>\$ (789,932)</u>

WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
OCTOBER 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 324,444	\$ 316,667	\$ 7,777	\$ 950,000
Impact Fees	13,675	9,116	4,558	27,349
Connection Fees	255	333	(78)	1,000
Other Revenues	25,612	9,333	16,278	28,000
Total Revenue	363,985	335,450	28,535	1,006,349
Source of Supply	-	240,291	240,291	240,291
Utilities	6,449	8,333	1,884	25,000
Purification	432	1,333	901	4,000
Personnel Costs	76,509	70,500	(6,009)	211,500
Equipment, Supplies, Maintenance	18,098	18,333	235	55,000
Professional and Technical	13,558	6,067	(7,492)	18,200
Capital Outlay - Improvements	954,370	530,663	(423,708)	1,591,988
Capital Outlay - Equipment	-	-	-	-
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	1,132	1,167	35	3,500
Admin and Vehicle Cost Share	22,895	22,895	(0)	68,684
Depreciation	50,710	50,000	(710)	150,000
Budgeted Totals	1,144,153	949,582	(194,572)	2,398,163
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	1,144,153	949,582	(194,572)	2,398,163
Change in Fund Balance	\$ (780,168)	\$ (614,132)	\$ (166,036)	\$ (1,391,814)

**EAST OAKS IRRIGATION FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Restricted Cash	\$ 200,551	\$ 196,418	\$ 4,133
Total Cash	<u>200,551</u>	<u>196,418</u>	<u>4,133</u>
Receivables, Prepaids, and Inventory	<u>14,024</u>	<u>14,024</u>	<u>(0)</u>
Total Assets	<u><u>\$ 214,575</u></u>	<u><u>\$ 210,442</u></u>	<u><u>\$ 4,133</u></u>
LIABILITIES:			
Accounts Payable	\$ -	\$ -	\$ -
Deferred Revenue	<u>4,133</u>	<u>-</u>	<u>4,133</u>
Total Liabilities	<u>4,133</u>	<u>-</u>	<u>4,133</u>
FUND BALANCES:			
Restricted for Special Assessment	<u>210,442</u>	<u>210,442</u>	<u>-</u>
Total Fund Balances	<u>210,442</u>	<u>210,442</u>	<u>-</u>
Total Liabilities and Fund Balances	<u><u>\$ 214,575</u></u>	<u><u>\$ 210,442</u></u>	<u><u>\$ 4,133</u></u>

EAST OAKS IRRIGATION FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
OCTOBER 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	\$ -	\$ 4,000	\$ (4,000)	\$ 12,000
Special Assessments	-	1,167	(1,167)	3,500
Total Revenue	-	5,167	(5,167)	15,500
Equipment, Supplies, Maintenance	-	2,667	2,667	8,000
Professional and Technical	-	1,000	1,000	3,000
Budgeted Totals	-	3,667	3,667	11,000
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	-	3,667	3,667	11,000
Change in Fund Balance	\$ -	\$ 1,500	\$ (1,500)	\$ 4,500

**SEWER FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	\$ 345,890	\$ 334,884	\$ 11,006
Restricted Cash	-	-	-
Total Cash	<u>345,890</u>	<u>334,884</u>	<u>11,006</u>
Receivables, Prepaids, and Inventory	50,922	45,856	5,065
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	<u><u>\$ 396,811</u></u>	<u><u>\$ 380,740</u></u>	<u><u>\$ 16,071</u></u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 37,250	\$ (37,250)
Impact Fee Payable	-	-	-
Total Liabilities	<u>-</u>	<u>37,250</u>	<u>(37,250)</u>
FUND BALANCES:			
Unrestricted, Unassigned	<u>396,811</u>	<u>343,490</u>	<u>53,321</u>
Total Fund Balances	<u>396,811</u>	<u>343,490</u>	<u>53,321</u>
Total Liabilities and Fund Balances	<u><u>\$ 396,811</u></u>	<u><u>\$ 380,740</u></u>	<u><u>\$ 16,071</u></u>

SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
OCTOBER 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 188,720	\$ 166,667	\$ 22,053	\$ 500,000
Other Revenues	2,830	1,500	1,330	4,500
Total Revenue	191,550	168,167	23,383	504,500
Sewer Treatment	130,369	150,000	19,631	450,000
Miscellaneous	1,132	1,000	(132)	3,000
Professional & Tech Services	-	-	-	-
Administrative Costs	6,728	6,728	-	20,184
Budgeted Totals	138,229	157,728	19,499	473,184
Total Expenditures	138,229	157,728	19,499	473,184
Change in Fund Balance	\$ 53,321	\$ 10,439	\$ 42,882	\$ 31,316

**STORM WATER FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	\$ 557,861	\$ 500,547	\$ 57,314
Restricted Cash	-	-	-
Total Cash	<u>557,861</u>	<u>500,547</u>	<u>57,314</u>
Receivables, Prepaids, and Inventory	33,771	38,825	(5,054)
Pension Items	18,556	18,554	2
Gross Capital Assets	3,366,597	3,366,597	0
Accumulated Depreciation	<u>(588,669)</u>	<u>(568,489)</u>	<u>(20,180)</u>
Total Assets	<u><u>\$ 3,388,117</u></u>	<u><u>\$ 3,356,034</u></u>	<u><u>\$ 32,083</u></u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 18,142	\$ (18,142)
Payroll and Pension Liabilities	40,491	40,491	0
Customer Deposits	<u>172,496</u>	<u>175,497</u>	<u>(3,001)</u>
Total Liabilities	<u>212,987</u>	<u>234,130</u>	<u>(21,143)</u>
FUND BALANCES:			
Net Investment in Capital Assets	2,777,929	2,798,108	(20,179)
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	<u>397,201</u>	<u>323,796</u>	<u>73,405</u>
Total Fund Balances	<u>3,175,130</u>	<u>3,121,904</u>	<u>53,226</u>
Total Liabilities and Fund Balances	<u><u>\$ 3,388,117</u></u>	<u><u>\$ 3,356,034</u></u>	<u><u>\$ 32,083</u></u>

STORM WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
OCTOBER 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 126,070	\$ 125,000	\$ 1,070	\$ 375,000
Impact Fees	6,735	3,367	3,368	10,102
Other Revenues	5,405	5,000	405	15,000
Total Revenue	138,210	133,367	4,842	400,102
Personnel	34,563	32,333	(2,229)	97,000
Professional and Technical	7,118	10,000	2,882	20,000
Maintenance and Repairs	726	833	107	2,500
Construction Improvements	-	-	-	-
Depreciation	20,180	18,333	(1,847)	55,000
Admin and Vehicle Cost Share	19,395	19,394	(1)	58,184
Other Operating Costs	3,002	1,900	(1,102)	5,700
Capital Projects	-	-	-	-
Budgeted Totals	84,984	82,794	(2,190)	238,384
Less Capitalized Assets	-	na	na	na
Total Expenditures	84,984	82,794	(2,190)	238,384
Change in Fund Balance	\$ 53,226	\$ 50,573	\$ 2,652	\$ 161,718

**SOLID WASTE FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	\$ 426,341	\$ 430,394	\$ (4,053)
Total Cash	426,341	430,394	(4,053)
Receivables, Prepaids, and Inventory	35,578	31,240	4,338
Total Assets	\$ 461,918	\$ 461,634	\$ 284
LIABILITIES:			
Accounts Payable	\$ -	\$ 31,112	\$ (31,112)
Total Liabilities	-	31,112	(31,112)
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	461,918	430,522	31,396
Total Fund Balances	461,918	430,522	31,396
Total Liabilities and Fund Balances	\$ 461,918	\$ 461,634	\$ 284

SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
OCTOBER 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 130,455	\$ 120,000	\$ 10,455	\$ 360,000
Other Revenues	3,604	2,500	1,104	7,500
Total Revenue	134,059	122,500	11,559	367,500
Waste Disposal Costs	52,528	56,667	4,139	170,000
Waste Collection Costs	41,833	55,000	13,167	165,000
Admin and Vehicle Costs	6,728	6,728	(1)	20,184
Other Operating Expenses	1,574	1,833	259	5,500
Total Expenditures	102,663	120,228	17,564	360,684
Change in Fund Balance	\$ 31,396	\$ 2,272	\$ 29,124	\$ 6,816

**VEHICLE FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	\$ 187,938	\$ 391,369	\$ (203,431)
Restricted Cash	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash	<u>187,938</u>	<u>391,369</u>	<u>(203,431)</u>
Gross Capital Assets	1,306,030	1,306,030	(0)
Accumulated Depreciation	<u>(797,509)</u>	<u>(772,273)</u>	<u>(25,236)</u>
Total Assets	<u><u>\$ 696,459</u></u>	<u><u>\$ 925,126</u></u>	<u><u>\$ (228,667)</u></u>
LIABILITIES:			
Accounts Payable	<u>\$ -</u>	<u>\$ 116,061</u>	<u>\$ (116,061)</u>
Total Liabilities	<u>-</u>	<u>116,061</u>	<u>(116,061)</u>
FUND BALANCES:			
Net Investment in Capital Assets	508,520	533,757	(25,237)
Unrestricted, Unassigned	<u>187,939</u>	<u>275,308</u>	<u>(87,369)</u>
Total Fund Balances	<u>696,459</u>	<u>809,065</u>	<u>(112,606)</u>
Total Liabilities and Fund Balances	<u><u>\$ 696,459</u></u>	<u><u>\$ 925,126</u></u>	<u><u>\$ (228,667)</u></u>

VEHICLE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
OCTOBER 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 50,667	\$ 72,333	\$ (21,667)	\$ 217,000
Other Revenues	3,160	57,360	(54,200)	172,080
Transfer from Other Funds	-	-	-	-
Total Revenue	53,827	129,693	(75,866)	389,080
Building Maintenance	2,764	7,500	4,736	22,500
Fuel	5,182	6,667	1,485	20,000
Capital Outlay - Vehic & Equip	125,786	137,400	11,614	412,200
Vehicle Maintenance	7,466	10,293	2,828	30,880
Depreciation	25,236	26,000	764	78,000
Budgeted Totals	166,433	187,860	21,427	563,580
Less Capitalized Assets	-	n/a	n/a	n/a
Total Expenditures	166,433	187,860	21,427	563,580
Change in Fund Balance	\$ (112,606)	\$ (58,167)	\$ (54,439)	\$ (174,500)

**STORM WATER COALITION AGENCY FUND
BALANCE SHEET
OCTOBER 31, 2019**

	OCTOBER 31, 2019
ASSETS:	
Cash and cash equivalents	\$ 126,699
Receivable from other governments	-
Total Assets	\$ 126,699
LIABILITIES AND FUND BALANCES:	
Accounts Payable	\$ -
Deposits from other governments	126,699
Total Liabilities	\$ 126,699

**FRUIT HEIGHTS
EQUITY RESERVES
OCTOBER 31, 2019**

CLASS C ROADS				
	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(6,718.47)
JULY 2019	-	-	-	(6,718.47)
AUGUST 2019	-	-	-	(6,718.47)
SEPTEMBER 2019	79,488.84	-	-	72,770.37
OCTOBER 2019	-	-	153.44	72,923.81
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	79,488.84	-	153.44	

LOCAL OPTION TAX - GENERAL FUND				
	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(680,506.59)
JULY 2019	2,344.92	3,731.92	-	(681,893.59)
AUGUST 2019	8,386.06	8,981.03	-	(682,488.56)
SEPTEMBER 2019	6,399.12	13,699.18	-	(689,788.62)
OCTOBER 2019	5,283.49	32,837.83	-	(717,342.96)
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	22,413.59	59,249.96	-	

TRANSPORTATION - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(522,652.55)
JULY 2019	14,677.11	-	-	(507,975.44)
AUGUST 2019	14,655.12	-	-	(493,320.32)
SEPTEMBER 2019	14,656.75	-	-	(478,663.57)
OCTOBER 2019	14,697.43	-	-	(463,966.14)
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	58,686.41	-	-	

PARK IMPACT FEES - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(211,275.98)
JULY 2019	2,230.00	-	-	(209,045.98)
AUGUST 2019	-	23,819.00	-	(232,864.98)
SEPTEMBER 2019	-	48,925.00	-	(281,789.98)
OCTOBER 2019	1,115.00	1,125.98	-	(281,800.96)
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	3,345.00	73,869.98	-	

WATER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				442,719.71
JULY 2019	9,116.40	-	933.48	452,769.59
AUGUST 2019	-	-	954.67	453,724.26
SEPTEMBER 2019	-	-	956.68	454,680.94
OCTOBER 2019	4,558.20	-	958.70	460,197.83
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	13,674.60	-	3,803.52	

STORM WATER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(381,389.45)
JULY 2019	3,367.44	-	-	(378,022.01)
AUGUST 2019	-	-	-	(378,022.01)
SEPTEMBER 2019	1,683.72	-	-	(376,338.29)
OCTOBER 2019	1,683.72	-	-	(374,654.57)
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	6,734.88	-	-	

TRAIL DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				-
JULY 2019	-	-	-	-
AUGUST 2019	-	-	-	-
SEPTEMBER 2019	-	-	-	-
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	-	-	-	

PLAYGROUND DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				-
JULY 2019	450.00	-	-	450.00
AUGUST 2019	225.00	675.00	-	-
SEPTEMBER 2019	-	-	-	-
OCTOBER 2019	-	-	-	-
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	675.00	675.00	-	